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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 883 OF 2004

The Commissioner of Income Tax ... Appellant

Vs.

M/s. Dani Finlease Ltd. ... Respondent

Mr. A.D. Kango for the Appellant.

CORAM: F.I. REBELLO &
J.P.DEVADHAR, JJ.
DATED: AUGUST 21, 2007

P.C.:

. The ITAT has dismissed the appeal relying on the judgment of the Supreme Court in the case of Apollo tyres reported in 255 ITR 273. The tax incidence is less than 4 lakhs. In the light of that matter will be covered by the CBDT circular, we are therefore, of the opinion that the appeal as filed would not be maintainable and consequently dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**